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Board regulations located in title 5, Code of Federal Regulations, part 1600. Employee participation will be through deductions from his or her basic pay and the employer will, in accordance with procedures established by the Board, pay into the Thrift Savings Fund the amounts deducted from the employee's pay.

(d) Employer contributions. For employees covered by the Federal Employees' Retirement System, the employer providing food services under the contract shall, in accordance with procedures established by the Board, pay into the Thrift Savings Fund amounts equal to the agency contributions which would be required if the employee were a Congressional employee covered by the Federal Employees Retirement System.

[52 FR 26293, July 14, 1987]

Subpart B—Cooperative Extension Service Employees

SOURCE: 53 FR 10038, Mar. 28, 1988, unless otherwise noted.

§1620.10 Scope.

This subpart applies to any individual participating in the Civil Service Retirement System or the Federal Employees' Retirement System who has been appointed or otherwise assigned to one of the cooperative extension services, as defined by section 1404(5) of the National Agricultural Research, Extension, and Teaching Policy Act of 1977 (7 U.S.C. 3103(5)).

§1620.11 Definitions.

- (a) As used in this subpart, the term *employing authority* means that organization within a State which employs an individual covered by §1620.10 of this part and which has authority to make personnel compensation decisions for such employees.
- (b) As used in this subpart, the term participating means paying contributions to the basic annuity under either the Civil Service Retirement System or the Federal Employees' Retirement System.

§1620.12 Contributions by employing authority.

- (a) An employing authority, at its sole discretion, may choose to make employer contributions for individuals in its employ who are participating in the Federal Employees' Retirement System as if that authority were the individual's employing Federal agency under the provisions of 5 U.S.C. 8432(c).
- (b) If an employing authority chooses to make employer contributions, such contributions may be made for any period of eligible service since January 1, 1984. These contributions consist of the automatic one percent contribution (5 U.S.C. 8432(c)(1)(A)) and the employer matching contribution (5 U.S.C. 8432(c)(2)), as well as contributions for periods of eligible service after April 1, 1987 and contributions for eligible service prior to April 1, 1987 (5 U.S.C. 8432(c)(1)(B) and (C), and 8432(c)(3)).
- (c) An employing authority may only commence employer contributions or terminate employer contributions during a Thrift Savings Plan election period. The employing authority must provide all affected employees with a notice of this decision to commence or terminate employer contributions at least 45 days before the beginning of the applicable election period.
- (d) An employing authority that has chosen to make employer contributions must treat all of its employees who are eligible to receive employer contributions in the same manner.
- (e) The employing authority must not make any employer contributions on behalf of individuals who are subject to the Civil Service Retirement System.

§ 1620.13 Prior employer contributions.

Any employing authority that has made employer contributions before the publication date of this subpart will not be deemed to have chosen to make these contributions by virtue of these payments. However, if such an authority fails to choose to make employer contributions, contributions previously made on behalf of an eligible employee may not be retrieved.